

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

NEWREZ LLC, F/K/A NEW PENN
FINANCIAL, LLC, D/B/A
SHELLPOINT MORTGAGE,

Plaintiff,

v.

HEIRS, DEVISEES, AND LEGAL
REPRESENTATIVES OF GINA L.
VENTURINI; COMMONWEALTH OF
MASSACHUSETTS, DEPARTMENT OF
REVENUE, ESTATE TAX DEPARTMENT;
and UNITED STATES OF AMERICA,

Defendants.

Case No. 1:25-cv-10228

(Formerly Civil Action No. 2481-CV-
03365 in the Middlesex Superior Court)

DEFENDANT UNITED STATES' NOTICE OF REMOVAL

Pursuant to 28 U.S.C. §§ 1441, 1442, 1444, and 1446, the defendant United States of America hereby removes this action from the Commonwealth of Massachusetts Middlesex County Superior Court to the United States District Court for the District of Massachusetts.

The case comes within § 1441 to the extent that this civil case presents a federal question.

The case comes within § 1442(a)(1) because it is a civil action that was commenced in a State court and that is against the United States or any agency thereof.

The case also comes within § 1444 because it is an action brought under 28 U.S.C. § 2410 against the United States in State court. *See* 28 U.S.C. § 2410(a)(5) (waiving sovereign immunity to sue the United States in an interpleader related to real property on which the United States has or claims a mortgage or other lien).

In accordance with § 1446(a), copies of all process, pleadings, and orders served on the United States in this action, as of the date of this Notice of Removal, are attached.

This Notice of Removal is timely under § 1446(b).

The United States will provide the Middlesex County Superior Court and all other parties with prompt written notice of the filing of this Notice of Removal, as required by § 1446(d).

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ Paige M. Brigham
PAIGE M. BRIGHAM
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044-0055
202-307-6588 (v) / 202-514-5238 (f)
Paige.Brigham@usdoj.gov

Of Counsel:
LEAH B. FOLEY,
United States Attorney

Certificate of Service

I certify that on January 29, 2025, I served the foregoing DEFENDANT UNITED STATES NOTICE OF FILING OF PAPERS REMOVING ACTION TO UNITED STATES DISTRICT COURT on the following recipients¹ via U.S. Mail:

Anna Epstein, Esq.
Counsel for Plaintiff
23 Messenger Street, Second Floor
Plainville, MA 02762

Commonwealth of Massachusetts Department of Revenue
Estate Tax Department
P.O. Box 7023
Chelsea, MA 02204

/s/ Paige M. Brigham
PAIGE M. BRIGHAM
U.S. Department of Justice, Tax Division

¹ The address of the Estate of Gina L. Venturini is unknown.